

You do not have to pay sales tax when you purchase the items for resale because there is a reseller permit. You do not have to collect sales tax when items are sold during a fundraising activity.

Here is a useful link: <https://dor.wa.gov/education/industry-guides/nonprofit-organizations#Fundraising>

When can I use a Reseller Permit?

Nonprofit organizations that purchase meals that they will resell to attendees as part of a qualifying [fundraising](#) activity may provide a reseller permit to hospitality businesses (hotels, restaurants, caterers) that sell meals.

Nonprofits may also purchase items that they will resell in the regular course of business or as part of a qualifying fundraising activity without paying sales tax by providing the seller with a reseller permit.

Fundraising

Nonprofit organizations are generally required to collect and remit retail sales tax and pay business and occupation (B&O) taxes on their sales of goods and retail services. However, the law provides limited exemptions for certain fundraising activities.

The B&O and sales tax exemptions are limited to:

- fundraising activities
- conducted by qualified nonprofit organizations
- that do not constitute a regular place of business
- where the proceeds of the fundraising are used to further the nonprofit's goals .